

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket No. D.T.E. 02-24/25  
Record Request Response

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**Record Request No.: DTE-RR-7**

Did FG&E make an adjustment to unbilled gas revenues in DTE 98-51 similar to the adjustment proposed in this filing?

**Response:**

FG&E did not make any adjustment in DTE 98-51 to unbilled revenues as booked for accounting purposes during the test year (i.e. "per books" unbilled revenue). The Company's cost of service consultant, Management Applications Consulting Inc, did not conduct a detailed analysis of billing cycle sales as it has in the current proceedings for purposes of adjusting per books unbilled revenues.

**Person Responsible:** Mark H. Collin